

# VITA/TCE

## Quality Site Requirements

For Partner Use  
Updated 12/11/2008

### Overview

**Introduction** All taxpayers using the services offered through the VITA/TCE programs should be confident they are receiving accurate return preparation and quality service. The goal of the **Quality Site Requirements** is to ensure both quality and accuracy of return preparation and the consistent operation of sites. QSRs must be communicated with all partners and Site Coordinators to ensure our mutual objectives are met.

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**Background** Partners and volunteers are the most valuable resources SPEC has in the volunteer tax preparation programs. The QSRs were developed to ensure VITA/TCE sites have consistent guidelines to assist with the operation of each site. It is SPEC's responsibility to provide Site Coordinators and volunteers with the tools and support necessary to comply with each Quality Site Requirement.

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**What is an Accurate Return?** A return is accurate when the tax law is applied correctly and the return is free from error based on the taxpayer interview and all supporting documentation.

### Quality Site Requirements

There are 10 practices that have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. These practices are:

1. All volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of completed tax returns must be certified.
2. All sites must use an Intake and Interview Process. This Process must include correctly using an approved intake and interview sheet for every return prepared.
3. All sites must have the following reference materials available for use by every volunteer return preparer and Quality Reviewer; preferably at each workstation
  - Publication 4012, *Volunteer Resource Guide*
  - Publication 17, *Your Federal Income Tax for Individuals*
4. Privacy and Confidentiality guidelines are being followed
5. All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly using an approved Quality Review check sheet for every return.
6. All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.

7. Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to the taxpayer
  8. The correct Site Identification Number (SIDN) is shown on ALL returns prepared.
  9. The correct Electronic Filing Identification Number (EFIN) is used.
  10. Security guidelines are being followed
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**Where to locate  
the Quality Site  
Requirements**

The Quality Site Requirements are also located in:

- [www.irs.gov](http://www.irs.gov) – Community Network
- Publication 1084, *IRS Volunteer Site Coordinator's Handbook*

## **Guidelines on Quality Site Requirements**

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**1) Certification  
Requirements  
for Volunteers**

**All volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of completed tax returns must be certified**

Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of tax returns must complete and pass the IRS test. This constitutes an annual certification in current tax law. If the site uses a screener and the screener addresses or provides assistance with tax law related issues, the screener must be certified. Volunteers can only prepare or Quality Review returns based on their level of certification.

Volunteers who assist in various roles (e.g., greeters, receptionists, equipment coordinators, etc.) but who do not provide assistance with tax-law related issues are not required to be certified.

Every VITA/TCE site must develop a process to ensure no tax returns are completed by volunteer preparers that are beyond their training and certification levels.

All partners/Site Coordinators are required to provide their local IRS SPEC relationship manager, a list of all volunteers working at the site. The list should include volunteer names, date(s) of certification, and their level of training. The preferred document for reporting VITA/TCE volunteers is Form 13206, *Volunteer Assistance Summary Report*. After the initial list (Form 13206) is submitted for the filing season, Site Coordinators have an additional responsibility to complete and send a list of any new volunteers to their local SPEC relationship manager by the third business day after the end of each month. Volunteer certifications are to be maintained at the site or partner level.

Some partners such as AARP Tax Aide and the National Community Tax Coalition will send their volunteer certifications on a unified list and not by site. These lists are also submitted to the territory by the third business day after the end of each month. Additional guidance on volunteer certification can be secured from the *Volunteer Reporting and Certification process guidance* listed on both The Point and the [Partner and Volunteer Resource Center](#) on [www.irs.gov](http://www.irs.gov).

### **Training and Testing**

For VITA/TCE certification, volunteers must complete one of the following IRS (classroom, self-study or Link & Learn Taxes) or partner-created training courses based on the type or level of returns they will be preparing at their site:

- Basic
- Intermediate
- Advanced
- Military
- International
- Foreign Student/Scholar
- Puerto Rico

Note: AARP Tax-Aide requires its tax counselors to be certified at the Advanced level.

In addition to the above training courses, volunteers will also be required to be trained in interviewing techniques and use of resource materials.

Volunteers are certified at the above levels by passing one of the following tests with a score of 80% or above:

1. IRS paper testing using the associated test in the printed Student Test Materials
2. IRS electronic testing through Link & Learn Taxes
3. IRS electronic testing through TaxWise® University.

## **2) Volunteer Must Use an Intake and Interview Process**

**All sites must use an Intake and Interview Process. This process must include correctly using an approved Intake and Interview Sheet for every return prepared**

It is a requirement for all volunteers preparing returns to use an Intake and Interview Process. The process used will include an interview with the taxpayer while using an intake sheet to ensure the accurate information has been secured from the taxpayer. The Intake and Interview Process must ask the same or similar questions as listed on Form 13614C, *Intake/Interview & Quality Review Sheet*.

The Intake and Interview Process must include:

1. Asking the taxpayer if they were uncertain about any responses
2. Explaining to the taxpayer the tax preparation process and encouraging them to ask questions throughout the interview process
3. Asking probing questions to ensure that complete information is gathered

Resources for volunteer return preparers:

- Form 13614C or IRS-approved, partner-developed Intake and Interview Sheet.
- TaxWise ® Main Information Sheet, Interview Sheet (Interview Questions)\*, Dependent Worksheet (Dependent Exemption Eligibility Due Diligence Worksheet)\* , Unmarried Head of Household Worksheet ( Head of Household Worksheet)\* and Earned Income Credit Worksheet
- Publication 4012, *Volunteer Resource Guide* - Interview Tips and flow charts to probe for accurate and complete information
- Publication 17, *Your Federal Income Tax for Individuals*

\* *The title in the parentheses is the title on the printed form.*

While intake sheets are useful tools for gathering information, relying too heavily on them without looking at source documents and asking follow-up questions often leads to mistakes. Volunteers should look at proof of identity, Social Security cards, all forms W-2, 1099 and 1098 and other documents. The volunteer should effectively take advantage of the person sitting across from them to ask questions and confirm information. Having a conversation with the taxpayer can help identify other issues that might affect the return.

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### 3) All Sites Must Have Reference Materials Available

**All sites must have the following reference materials available for use by every volunteer return preparer and Quality Reviewer, preferably at each workstation**

- Publication 4012, *Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*

Reference materials such as Publication 17 and Publication 4012, should be available for use by every volunteer return preparer and Quality Reviewer and where possible, be located at every volunteer tax preparation workstation. Sites using Tax Wise® have electronic access to Publications 17 and 4012.

Note: Publication 3189, *Volunteer e-file Administrator Guide*, should be available as a resource tool at all e-file sites.

The use of reference materials is an important key to producing an accurate return. As an example, generally, a large number of mistakes in return preparation occur in the determination of filing status, dependency and eligibility for tax credits. Each of these determinations can be made in a quality fashion by simply following one of the flow charts or decision trees in Publication 4012. Training volunteer tax preparers to use these flow charts should be emphasized during training. Each site must have key reference materials available to help foster the use of these resources.

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### 4) Quality Review Process Being Used

**All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly using an approved Quality Review check sheet for every return.**

A Quality Review process at each site should be used to confirm the tax law was correctly applied and is free from error based on the interview of the taxpayer and the available supporting documents. A Quality Review process at each site should contain the following critical components for an effective and thorough Quality Review of the tax returns:

- The taxpayer should participate in the Quality Review process
- The Quality Reviewer is required to use a standardized checklist (Form 13614C Combined Intake/Interview & Quality Review, Form 8158, *Quality Review Check Sheet*, or IRS-approved partner developed checklist)
- The Quality Reviewer is required to use the available source documents to confirm identity, income, expenses and credits on the return (Publication 4012, Publication 17)

### **Preferred Quality Review Method**

Every return is required to be Quality Reviewed using available source documents, the intake and interview information and a Quality Review tool. A designated Quality Reviewer is the preferred method to conduct the Quality Review process. However, if the site cannot have a designated reviewer, an acceptable Quality Review can be to exchange with another preparer. If at all possible, self review should only be conducted in a one-person volunteer site. The review process must ensure that all source documents used in the tax return preparation be included in the review process as well as the Intake/Interview & Quality Review check sheet.

The Quality Review component of the tool (or an approved alternative) should be used to ensure a Quality Review is completed. If an IRS-approved, partner-developed checklist is used, it must contain the same or similar questions as listed on Form 13614C or Form 8158.

### **5) All sites are Timely Filing Tax Returns**

**All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.**

Timely delivery of returns must include:

- Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission)
- Promptly working e-file rejects that can be corrected by the volunteer
- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected
- Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns)
- Promptly notifying taxpayers if any other problems are identified with return processing

Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for further guidance on

working rejects. Publication 3189 is designed as a resource guide to assist volunteer *e-file* administrators in implementing the correct electronic filing procedures at volunteer *e-file* sites.

Refer to the IRS web site at [www.irs.gov](http://www.irs.gov) for Publication 17 and/or 1040 instructions for submission processing center addresses for paper returns.

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#### 6) Privacy and Confidentiality Guidelines are followed.

##### **Privacy and Confidentiality guidelines are being followed**

- Publication series 4491, *Process Based Training Guide*
- Link & Learn Taxes (available on [www.irs.gov](http://www.irs.gov))
- Form 13615, *Volunteer Agreement*

**Publication 4299 (*Privacy and Confidentiality – A Public Trust*) provides guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information.** The key principles are:

- Partners and volunteers must keep confidential the information provided by taxpayers for tax return preparation.
- Partners and Site Coordinators must keep confidential any personal volunteer information provided.
- Partners must obtain taxpayer signed consent, before tax return information can be disclosed to any third party or used for any purpose other than filing the return.

#### 7) Title VI Information is provided to all Taxpayers

##### **Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to taxpayers**

Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. This information may either be displayed at the site by posting Publication 4053, *Your Civil Rights are Protected*, or by providing the taxpayer with Publication 730, *Important Tax Records*, envelope (or partner-developed envelope) or Publication 4481, *Your Civil Rights are Protected*, stuffer. TCE recipients are required to use Title VI language but are not required to use IRS-developed products.

**Military Exception:** Per General Legal Services and the External Civil Rights Unit, military sites do not have a requirement to provide Title VI posters to their taxpayers unless they have sites that are operated by non-military private organizations such as a church, community or non-profit organization. The military is required to use its own process for resolving EEO issues; it is allowed to use its process for resolving all alleged discriminatory actions.

**8) Correct Site Identification Number is Used**

**The correct Site Identification Number is shown on ALL returns prepared.**

*E-file* administrators should set up computer defaults to ensure the correct Site Identification Number automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults. Volunteers should manually enter the correct SIDN on each paper return and use the overprint form with the bold format indicated in the Paid Preparer's Section. If they use a tax form without the bold format, they should enter the correct SIDN in the space provided in the preparer's SSN/PTIN field in the paid preparer's section.

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**9) Correct Electronic Filing Identification Number (EFIN) is Used**

**The correct Electronic Filing Identification Number (EFIN) is used**

Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. *E-file* administrators should set up computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide* for further EFIN procedures.

**10) Security Guidelines are followed.**

**Security guidelines are being followed**

Publication 4299, *Privacy and Confidentiality – A Public Trust*, serves as the central document for providing guidance covering security of information received and maintained at VITA/TCE sites; however, security is also mentioned in:

- Publication 3189, *Volunteer e-file Administrator Guide*
- Publication 1084, *Volunteer Site Coordinator's Handbook*
- Publication 1101, *Application Package and Guidelines for Managing a TCE Program*
- Publication 4473, *Welcome to the IRS Computer Loan Program*

**Publication 4299 provides guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information.** The key principles of the document are:

- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners with a need to retain and use the information (for purposes other than the preparation of current year tax returns) must provide written notice to taxpayers outlining what information will be retained, for how long, how the information will be used, that it will be protected and obtain their approval. The taxpayer must be provided an option allowing them to refuse this use of their information. (Please see publication 4299 for Suggested Notice Language that may be used to meet this requirement)
- Partners and volunteers who use IRS loaned equipment must delete taxpayer information after filing season tax return preparation activities are completed.